

Appln. No. 09/871,450
Amendment dated September 27, 2005
Reply to Office Action of March 3, 2005

Amendments to the Claims:

Please cancel claims 41-45 and add new claims 46-57 as follows. The following listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

Claims 1-45 (Cancelled).

Claim 46 (New). Apparatus for transmitting contents over the Internet from a contents sender terminal in a first country or region to a contents receiver terminal in a second country or region, comprising:

5 sending means, responsive to an access from the contents receiver terminal via the Internet, for sending the contents receiver terminal a menu picture on which a plurality of different contents are displayed;

10 reading means for reading at least one of a plurality of different contents from a storage device of the contents sender terminal in the first country or region when receiving a request from the contents receiver terminal in the second country;

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informing means, responsive to both (a) receiving via the Internet from the contents receiver terminal a request for
15 delivery of the at least one of the plurality of contents displayed on the menu picture sent by the sending means and (b) downloading the at least one of the plurality of contents on the contents receiver terminal, for informing the contents receiver terminal of tax-related information, on a tax to be imposed on
20 the at least one of the plurality of contents whose delivery was requested and/or for informing a tax collecting authority terminal, whose information is included in the tax-related information, of who is the tax payer.

Claim 47 (New). A contents delivery device comprising:
sending means, responsive to an access from a contents receiver terminal via the Internet, for sending a menu picture on which a plurality of different contents are displayed to the
5 contents receiver terminal;

first informing means, responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the menu picture sent by the sending means, for informing the
10 contents receiver terminal of tax-related information on a tax to

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be imposed on the at least one of the plurality of different contents the delivery of which was requested;

delivering means, responsive to reception of a request for delivery of the at least one of the plurality of different
15 contents from the contents receiver terminal after the first informing means has informed the contents receiver terminal of the tax-related information, for delivering the at least one of the plurality of different contents via the Internet to the contents receiver terminal; and
20 second informing means, responsive to delivering the at least one of the plurality of different contents to the contents receiver terminal, for informing a tax collecting authority terminal, whose information is included in the taxation-related information, of data on who is the tax payer.

Claim 48 (New). The contents delivery device of claim 47, further comprising:

sending means for sending the tax collecting authority terminal data necessary for registering the business of the
5 contents sender via the Internet to the tax collecting authority terminal before the delivery of the at least one of the plurality of different contents to the content receiver terminal; and

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receiving means for receiving via the Internet from the tax
collecting authority terminal a notice indicative of completion
10 of the registration of the business in the tax collecting
authority terminal based on the data necessary for registration
sent by the sending means.

Claim 49 (New). A contents delivery device comprising:
sending means, responsive to an access from a contents
receiver terminal via the Internet, for sending the contents
receiver terminal a menu picture on which a plurality of
5 different contents are displayed;

first informing means, responsive to reception of a request
from the contents receiver terminal via the Internet for delivery
of at least one of the plurality of different contents displayed
on the menu picture sent by the sending means, for informing the
10 contents receiver terminal of tax-related information on a tax to
be imposed on the at least one of the plurality of different
contents the delivery of which was requested;

determining means for determining in accordance with
predetermined criteria whether the delivery of the at least one
15 of the plurality of contents requested by the content receiver
terminal is permissible;

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second informing means for informing via the Internet the contents receiver terminal of a result of the determination by the determining means; and

20 delivering means, responsive to reception of a request for delivery of the at least one of the plurality of different contents from the contents receiver terminal after the second informing means has informed the contents receiver terminal that the delivery of the at least one of the plurality of contents
25 requested by the content receiver terminal is permissible, for delivering the at least one of the plurality of different contents via the Internet to the contents receiver terminal.

Claim 50 (New). A contents delivery device comprising:
sending means, responsive to an access from a contents receiver terminal via the Internet, for sending the contents receiver terminal a menu picture on which a plurality of
5 different contents are displayed;

delivering means, responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the menu picture sent by the sending means, for delivering
10 tax-related information and the at least one of the plurality of

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different contents via the Internet to the contents receiver terminal; and

tax-return making means, responsive to the delivering means delivering the at least one of the plurality of different
15 contents, for making tax returns via the Internet with the tax collecting authority terminal whose name information is included in the tax-related information.

Claim 51 (New). The contents delivery device of claim 50, further comprising:

data sending means for sending data necessary for registration of the business of the content sender via the
5 Internet to the tax collecting authority terminal before delivery of the at least one of the plurality of contents to the contents receiver terminal; and

receiving means for receiving from the tax collecting authority terminal a notice indicative of completion of
10 registration of the business in the tax collecting authority terminal based on the data necessary for registration of the business sent by the data sending means.

Claim 52 (New). A method for transmitting contents over the Internet from a contents sender terminal in a first country or

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region to a contents receiver terminal in a second country or region, comprising the steps of:

5 responsive to an access from the contents receiver terminal via the Internet, sending the contents receiver terminal a menu picture on which a plurality of different contents are displayed, and

reading at least one of a plurality of different contents
10 from a storage device of the contents sender terminal in the first country or region when receiving a request from the contents receiver terminal in the second country;

wherein responsive to both (a) receiving via the Internet from the contents receiver terminal a request for delivery of the
15 at least one of the plurality of contents displayed on the menu picture sent in the sending step and (b) downloading the at least one of the plurality of contents data on the contents receiver terminal, the method informs the contents receiver terminal of tax-related information on a tax to be imposed on the at least
20 one of the plurality of contents whose delivery was requested and/or informs a tax collecting authority terminal, whose information is included in the tax-related information, of who is the tax payer.

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Claim 53 (New). A contents delivery method comprising the steps of:

responsive to an access from a contents receiver terminal via the Internet, sending a menu picture on which a plurality of
5 different contents are displayed to the contents receiver terminal;

responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the menu
10 picture sent in the sending step, informing the contents receiver terminal of tax-related information on a tax to be imposed on the at least one of the plurality of different contents the delivery of which was requested;

responsive to reception of a request for delivery of the at
15 least one of the plurality of different contents from the contents receiver terminal after the informing step has informed the contents receiver terminal of the tax-related information, delivering the at least one of the plurality of different contents via the Internet to the contents receiver
20 terminal; and

responsive to delivering the at least one of the plurality of different contents to the contents receiver terminal, informing a tax collecting authority terminal, whose information

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is included in the taxation-related information, of data on who
25 is the tax payer.

Claim 54 (New). The contents delivery method of claim 53,
further comprising the steps of:

sending the tax collecting authority terminal data necessary
for registering the business of the contents sender via the
5 Internet to the tax collecting authority terminal before the
delivery of the at least one of the plurality of different
contents to the content receiver terminal; and

receiving via the Internet from the tax collecting authority
terminal a notice indicative of completion of the registration of
10 the business in the tax collecting authority terminal based on
the data necessary for registration sent in the sending step.

Claim 55 (New). A contents delivery method comprising the
steps of:

responsive to an access from a contents receiver terminal
via the Internet, sending the contents receiver terminal a menu
5 picture on which a plurality of different contents are displayed;

responsive to reception of a request from the contents
receiver terminal via the Internet for delivery of at least one

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of the plurality of different contents displayed on the menu
picture sent in the sending step, informing the contents
10 receiver terminal of tax-related information on a tax to be
imposed on the at least one of the plurality of different
contents the delivery of which was requested;

determining in accordance with predetermined criteria
whether the delivery of the at least one of the plurality of
15 contents requested by the content receiver terminal is
permissible;

informing via the Internet the contents receiver terminal of
a result of the determination in the determining step; and

responsive to reception of a request for delivery of the at
20 least one of the plurality of different contents from the
contents receiver terminal after the last-mentioned informing
step has informed the contents receiver terminal that the
delivery of the at least one of the plurality of contents
requested by the content receiver terminal is permissible,
25 delivering the at least one of the plurality of different
contents via the Internet to the contents receiver terminal.

Claim 56 (New). A contents delivery method comprising the
steps of:

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responsive to an access from a contents receiver terminal
via the Internet, sending the contents receiver terminal a menu
5 picture on which a plurality of different contents are displayed;

responsive to reception of a request from the contents
receiver terminal via the Internet for delivery of at least one
of the plurality of different contents displayed on the menu
picture sent in the sending step, delivering the at least one of
10 the plurality of different contents via the Internet to the
contents receiver terminal; and

responsive to the delivering step delivering the at least
one of the plurality of different contents, making tax returns
via the Internet with the tax collecting authority terminal
15 whose information is included in the tax-related information.

Claim 57 (New). The contents delivery method of claim 56,
further comprising the steps of:

sending data necessary for registration of the business of
the content sender via the Internet to the tax collecting
5 authority terminal before delivery of the at least one of the
plurality of contents to the contents receiver terminal; and

receiving from the tax collecting authority terminal a
notice indicative of completion of registration of the business
in the tax collecting authority terminal based on the data

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- 10 necessary for registration of the business sent in the data sending step.